



Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja

SUMMARY OF GROSS REVENUE ALLOCATION BY FEDERATION ACCOUNT ALLOCATION COMMITTEE FOR THE MONTH OF MAY, 2021 SHARED IN JUNE, 2021

TABLE I

S/n	Beneficiaries	Statutory	Distribution of ₦50 Billion from Non-Oil Excess Account	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of ₦7.940 from Solid Minerals Revenue	Exchange Gain Difference	VAT	Total
		₦	₦	₦	₦	₦	₦	₦
1	FGN (see Table II)	175,541,099,043.74	26,340,000,000.00	10,536,000,000.00	3,639,048,520.88	803,193,572.48	25,260,364,025.05	242,119,705,162.16
2	State (see Table III)	89,036,791,314.52	13,360,000,000.00	5,344,000,000.00	1,845,774,040.96	407,390,513.60	84,201,213,416.84	194,195,169,285.91
3	LGCs (see Table IV)	68,643,634,022.42	10,300,000,000.00	4,120,000,000.00	1,423,014,417.81	314,081,009.73	58,940,849,391.78	143,741,578,841.75
4	13% Derivation Fund	24,666,160,491.51	-	-	1,032,205,525.70	203,250,023.39	-	25,901,616,040.59
5	Cost of Collection - NCS	7,196,488,214.50	-	-	-	-	812,355,341.59	8,008,843,556.09
6	Cost of Collections - FIRS	4,895,981,925.15	-	-	-	-	6,430,759,791.04	11,326,741,716.19
7	Cost of Collections - DPR	5,310,845,763.01	-	-	-	-	-	5,310,845,763.01
8	FIRS Refunds	1,000,000,000.00	-	-	-	-	-	1,000,000,000.00
9	Refunds on Cost of Collection	100,000,000.00	-	-	-	-	-	100,000,000.00
10	Police Trust Fund	2,149,631,558.80	-	-	-	-	-	2,149,631,558.80
11	13% Derivation Refund to Oil Producing States	23,920,441,326.36	-	-	-	-	-	23,920,441,326.36
12	Refund to States being WHT AND STAMP DUTIES ON INDIVIDUALS	17,797,280,476.50	-	-	-	-	-	17,797,280,476.50
13	North East Development Commission	-	-	-	-	-	5,432,336,349.47	5,432,336,349.47
	Total	420,258,354,136.51	50,000,000,000.00	20,000,000,000.00	7,940,042,505.35	1,727,915,119.20	181,077,878,315.77	681,004,190,076.83

DISTRIBUTION OF REVENUE ALLOCATION TO FGN BY FEDERATION ACCOUNT ALLOCATION COMMITTEE FOR THE MONTH OF MAY, 2021 SHARED IN JUNE, 2021

TABLE II

0	1	2	3	5=3-4-5	6	7	8	9	10	11=5+6+7+8+9+10
S/n	Beneficiaries	Gross Statutory Allocation	Less Deduction	Net Statutory Allocation	Distribution of ₦50 Billion from Non-Oil Excess Account	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of ₦7.940 from Solid Minerals Revenue	Exchange Gain Difference	VAT	Total Net Amount
		₦	₦	₦	₦	₦	₦	₦	₦	₦
1	FGN (CRF Account)	161,612,439,324.63	88,438,755,877.95	73,173,683,446.68	24,250,000,000.00	9,700,000,000.00	3,350,300,935.13	739,462,571.47	23,576,339,756.71	134,789,786,710.00
2	Share of Derivation & Ecology	3,332,215,243.81	-	3,332,215,243.81	500,000,000.00	200,000,000.00	69,078,369.80	15,246,650.96	-	4,116,540,264.56
3	Stabilization	1,666,107,621.90	-	1,666,107,621.90	250,000,000.00	100,000,000.00	34,539,184.90	7,623,325.48	-	2,058,270,132.28
4	Development of Natural Resources	5,598,121,609.60	-	5,598,121,609.60	840,000,000.00	336,000,000.00	116,051,661.26	25,614,373.61	-	6,915,787,644.46
5	FCT-Abuja	3,332,215,243.81	49,928,019.00	3,282,287,224.81	500,000,000.00	200,000,000.00	69,078,369.80	15,246,650.96	1,684,024,268.34	5,750,636,513.90
	Sub-total	175,541,099,043.74	88,488,683,896.95	87,052,415,146.79	26,340,000,000.00	10,536,000,000.00	3,639,048,520.88	803,193,572.48	25,260,364,025.05	153,631,021,265.20

Source: Office of the Accountant-General of the Federation

The above information is also available on the Federal Ministry of Finance website www.fmf.gov.ng and Office of Accountant-General of the Federation website www.oagf.gov.ng. In addition, you would find on these websites details of the Capital and Recurrent allocations to all arms of Government including Federal Ministries and Agencies. The Budget Office website www.budgetoffice.gov.ng also contains information about the Budget.

Dr. (Mrs.) Zainab S. Ahmed
 Hon. Minister of Finance, Budget & National Planning Abuja, Nigeria.



TABLE III

**Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja**

**DISTRIBUTION OF REVENUE ALLOCATION TO STATE GOVERNMENTS BY FEDERATION ACCOUNT
ALLOCATION COMMITTEE FOR THE MONTH OF MAY, 2021 SHARED IN JUNE, 2021**

1	2	3	4	5	6=4+5	7	8	9	10=6-(7+8+9)	11	12	13	14	15	16	17	18	15=6+11+12+13+14	16=10+11+12+13+14
S/n	Beneficiaries	No. of LGCs	Statutory Allocation	13% Share of Derivation (Net)	Gross Total	Deductions			Net Statutory Allocation	Distribution of ₦50 Billion from Non-Oil Excess Account	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of ₦7.940 from Solid Minerals Revenue	Exchange Gain Difference	Ecology Fund	Gross VAT Allocation	Deduction	Net VAT	Total Gross Amount	Total Net Amount
						External Debt	Contractual Obligation (ISPO)	Other Deductions (see Note)											
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	17	2,139,371,212.22	315,105,182.04	2,454,476,394.26	67,572,423.20	0.00	391,057,008.87	1,995,846,962.19	321,013,359.34	128,405,343.33	52,539,117.04	12,536,106.72	73,188,798.37	1,739,095,741.80	-	1,739,095,741.80	4,781,254,860.86	4,322,625,428.79
2	ADAMAWA	21	2,275,923,069.87	-	2,275,923,069.87	82,177,449.78	0.00	165,980,586.19	2,027,765,033.90	341,503,009.76	136,601,203.90	53,184,672.35	10,413,554.38	77,860,295.45	1,795,559,848.88	-	1,795,559,848.88	4,691,045,654.59	4,442,887,618.62
3	AKWA IBOM	31	2,297,073,044.10	5,422,377,445.17	7,719,450,489.27	44,801,992.19	0.00	888,918,657.03	6,785,729,840.05	344,676,570.39	137,870,628.16	50,036,271.30	56,711,121.00	78,583,845.06	2,101,713,817.85	-	2,101,713,817.85	10,489,042,743.02	9,555,322,093.80
4	ANAMBRA	21	2,271,659,395.94	-	2,271,659,395.94	49,206,305.83	0.00	107,844,895.25	2,114,608,194.86	340,863,244.08	136,345,297.63	51,745,023.89	10,394,045.82	77,714,433.36	2,061,068,895.41	-	2,061,068,895.41	4,949,790,336.13	4,792,739,135.05
5	BAUCHI	20	2,732,882,362.84	-	2,732,882,362.84	136,554,732.87	201,255,000.00	444,761,643.08	1,950,310,986.89	410,069,902.88	164,027,961.15	86,836,805.08	12,504,385.35	93,493,067.07	2,153,109,609.16	-	2,153,109,609.16	5,652,924,093.53	4,870,352,717.58
6	BAYELSA	8	2,021,556,175.21	4,329,075,129.88	6,350,631,305.09	35,910,172.13	0.00	1,905,567,297.49	4,409,153,835.47	303,335,173.05	121,334,069.22	43,468,288.72	43,382,101.75	69,158,295.89	1,629,009,255.09	-	1,629,009,255.09	8,560,318,488.80	6,618,841,019.18
7	BENUE	23	2,562,253,879.70	-	2,562,253,879.70	32,909,106.25	103,855,987.23	771,249,254.44	1,654,239,531.78	384,467,042.53	153,789,817.01	80,415,598.87	11,723,669.60	43,827,897.07	1,946,849,366.18	-	1,946,849,366.18	5,183,327,270.96	4,275,312,923.04
8	BORNO	27	2,838,610,091.81	-	2,838,610,091.81	24,543,400.53	0.00	60,222,144.93	2,753,844,546.35	425,934,383.60	170,373,753.44	62,031,977.79	12,988,145.75	97,110,057.61	2,039,868,302.06	-	2,039,868,302.06	5,646,916,712.06	5,562,151,166.60
9	CROSS RIVER	18	2,297,464,790.08	-	2,297,464,790.08	221,816,087.67	633,134,951.92	561,110,553.44	881,403,197.05	344,735,352.01	137,894,140.80	100,778,559.08	10,512,119.17	78,597,246.86	1,736,612,195.25	-	1,736,612,195.25	4,706,594,403.25	3,290,532,810.22
10	DELTA	25	2,319,798,375.06	8,406,742,876.48	10,726,541,251.54	26,519,863.50	0.00	991,960,976.17	9,708,060,411.87	26,519,863.50	139,234,605.53	53,220,677.52	81,298,439.47	79,361,288.29	2,283,599,611.77	-	2,283,599,611.77	13,711,342,387.94	12,692,861,548.27
11	EBONYI	13	2,044,001,674.99	-	2,044,001,674.99	41,682,938.47	0.00	196,928,852.88	1,805,389,883.64	306,703,127.71	122,681,251.09	77,862,756.77	9,352,391.07	69,926,165.97	1,741,273,784.11	-	1,741,273,784.11	4,371,801,151.71	4,133,189,360.36
12	EDO	18	2,136,309,341.30	782,328,636.00	2,918,637,977.30	91,028,172.92	0.00	393,406,548.19	2,434,203,256.19	320,553,923.59	128,221,569.44	82,873,568.61	15,802,522.13	73,084,050.47	1,915,044,208.45	-	1,915,044,208.45	5,454,217,819.99	4,969,783,098.88
13	EKITI	16	2,042,848,256.75	-	2,042,848,256.75	99,000,874.82	491,490,204.30	357,802,585.31	1,094,554,592.32	306,530,056.93	122,612,022.77	47,837,241.80	9,347,113.57	69,886,707.04	1,831,940,630.28	-	1,831,940,630.28	4,431,002,029.14	3,482,708,364.71
14	ENUGU	17	2,297,663,076.80	-	2,297,663,076.80	97,607,572.60	0.00	79,421,111.93	2,120,634,392.27	344,765,105.00	137,906,042.00	10,513,026.44	78,604,030.33	1,871,210,524.56	-	1,871,210,524.56	4,791,925,887.03	4,614,897,202.50	
15	GOMBE	11	2,152,013,814.29	-	2,152,013,814.29	57,175,560.83	526,362,473.37	27,861,986.90	1,540,613,793.19	57,175,560.83	129,164,153.98	68,872,689.75	9,846,603.86	73,621,307.16	1,788,506,263.51	-	1,788,506,263.51	4,544,935,217.50	3,933,535,196.40
16	IMO	27	2,375,445,338.74	588,168,475.45	2,963,613,814.19	55,600,505.69	0.00	525,452,571.74	2,382,560,736.76	356,436,359.14	142,574,543.66	51,393,755.96	15,925,387.99	81,264,994.57	1,927,752,892.44	-	1,927,752,892.44	5,538,961,747.95	4,957,908,670.52
17	JIGAWA	27	2,555,011,818.12	-	2,555,011,818.12	35,446,402.50	0.00	74,027,815.96	2,445,537,599.66	383,380,368.79	153,352,147.52	55,901,042.31	11,690,533.33	87,408,040.14	2,034,612,500.05	-	2,034,612,500.05	5,281,356,450.26	5,171,882,231.80
18	KADUNA	23	2,993,493,519.48	-	2,993,493,519.48	499,421,870.93	0.00	776,799.59	2,493,294,848.96	449,174,693.18	179,669,877.27	89,570,836.06	13,696,819.53	102,408,685.49	2,768,392,182.93	-	2,768,392,182.93	6,596,406,613.95	6,096,207,943.43
19	KANO	44	3,623,957,170.60	-	3,623,957,170.60	88,827,869.69	585,230,380.00	261,606,448.74	2,688,292,472.17	543,775,972.66	217,510,389.06	68,650,874.12	14,004,173.48	104,706,716.32	3,384,803,106.18	-	3,384,803,106.18	7,999,619,898.37	7,063,955,199.94
20	KATSINA	34	2,808,463,669.56	-	2,808,463,669.56	131,780,920.96	0.00	37,242,725.27	2,639,440,023.33	421,410,902.97	168,564,361.19	63,734,816.88	12,850,209.89	96,078,735.69	2,314,584,963.37	-	2,314,584,963.37	5,885,687,659.56	5,716,664,013.33
21	KEBBI	21	2,412,484,303.72	-	2,412,484,303.72	60,837,586.39	0.00	38,104,363.15	2,313,542,354.18	361,994,068.09	144,797,627.24	63,225,978.68	11,038,394.41	41,266,056.65	1,786,398,724.20	-	1,786,398,724.20	4,821,205,153.00	4,722,263,203.46
22	KOGI	21	2,525,142,760.13	-	2,525,142,760.13	46,707,847.82	117,593,824.10	156,613,375.46	2,204,227,712.75	378,898,506.76	151,559,402.70	212,572,203.42	11,553,866.56	43,193,103.49	1,816,317,371.09	-	1,816,317,371.09	5,139,237,214.15	4,818,322,166.77
23	KWARA	16	2,033,740,449.72	-	2,033,740,449.72	45,348,106.89	0.00	247,297,410.32	1,741,094,932.51	305,163,427.47	122,065,370.99	54,461,430.59	9,305,440.53	34,787,562.55	1,702,482,663.95	-	1,702,482,663.95	4,262,006,345.80	3,969,360,828.59
24	LAGOS	20	3,060,666,927.26	-	3,060,666,927.26	1,624,033,480.15	1,000,000,000.00	1,000,776,799.59	(564,143,352.48)	459,254,085.24	183,701,634.10	86,650,874.12	14,004,173.48	104,706,716.32	10,728,490,840.98	1,000,000,000.00	9,728,490,840.98	14,637,475,251.49	10,012,664,971.75
25	NASSARAWA	13	2,106,959,475.92	-	2,106,959,475.92	34,204,952.52	124,722,672.83	776,799.59	1,947,255,050.98	316,149,966.58	126,459,986.63	70,209,012.40	9,640,456.39	72,079,979.10	1,570,126,642.38	-	1,570,126,642.38	4,271,625,519.41	4,111,921,094.47
26	NIGER	25	2,706,295,636.52	-	2,706,295,636.52	71,360,609.75	275,631,992.38	291,626,931.52	2,067,676,102.87	406,080,555.80	162,432,222.32	81,053,821.00	12,382,736.99	46,291,761.93	1,981,755,671.14	-	1,981,755,671.14	5,396,292,405.70	4,757,672,872.05
27	OGUN	20	2,122,607,867.67	-	2,122,607,867.67	115,070,808.52	0.00	888,896,735.88	1,118,640,323.27	318,498,012.94	127,399,205.18	268,466,759.41	9,712,056.07	72,615,317.23	2,192,112,491.44	-	2,192,112,491.44	5,111,411,709.94	4,107,444,165.54
28	ONDO	18	2,126,812,991.57	656,441,279.90	2,783,254,271.47	84,587,125.64	951,959,613.62	154,034,065.85	1,592,673,466.36	319,128,993.17	127,651,597.27	79,253,533.45	15,255,574.04	72,759,176.31	1,945,198,250.32	-	1,945,198,250.32	5,342,501,396.03	4,151,920,590.92
29	OSUN	30	2,083,696,246.39	-	2,083,696,246.39	161,618,795.04	0.00	1,243,047,743.60	679,029,707.75	312,659,311.29	125,063,724.52	61,569,268.23	9,534,014.78	71,284,134.13	1,854,565,516.67	-	1,854,565,516.67	4,518,372,216.00	3,113,705,677.36
30	OYO	33	2,562,536,978.24	-	2,562,536,978.24	359,936,332.60	0.00	466,336,833.06	1,736,263,812.58	384,509,521.56	153,803,808.62	93,777,316.85	11,724,964.93	87,665,479.07	3,657,092,408.80	-	3,657,092,408.80	6,951,110,478.06	6,124,837,312.40
31	PLATEAU	17	2,385,806,372.29	-	2,385,806,372.29	30,016,657.49	400,864,283.56	989,948,846.65	964,976,584.60	357,991,035.65	143,196,414.26	79,376,644.84	10,916,328.74	40,809,724.96	1,929,391,378.86	-	1,929,391,378.86	4,947,487,899.61	3,526,658,111.92
32	RIVERS	23	2,463,973,445.03	4,011,660,776.61	6,475,634,221.63	235,396,084.11	0.00	307,411,368.13	5,932,826,769.39	369,720,030.78	147,888,012.31	55,071,954.71	43,390,431.45	84,293,578.71	4,826,344,864.42	-	4,826,344,864.42	12,002,343,094.01	11,459,535,641.77
33	SOKOTO	23	2,517,957,174.61	-	2,517,957,174.61	49,319,478.22	0.00	352,564,984.92	2,116,072,711.47	377,820,307.27	151,128,122.91	86,140,385.04	11,520,988.70	1,921,931,857.67	-	1,921,931,857.67	5,131,120,349.32	4,729,235,886.18	
34	TARABA	16	2,200,799,773.16	-	2,200,799,773.16	76,381,878.33	0.00	713,205,467.70	1,411,212,427.13	330,230,734.23	132,092,293.69	52,460,563.45	10,069,825.48	75,290,295.55	1,619,370,481.45	-	1,619,370,481.45	4,420,313,967.01	3,630,726,620.98
35	YOBE	17	2,268,742,050.59	-	2,268,742,050.59	44,955,919.23	0.00	179,055,312.50	2,044,730,818.86	340,425,495.44	136,170,198.18	50,566,737.84	10,380,697.41	77,614,629.73	1,839,089,454.68	-	1,839,089,454.68	4,722,989,263.87	4,498,9



Office of the Accountant General of the Federation
Federal Ministry of Finance, Budget and National Planning, Abuja

SUMMARY OF DISTRIBUTION OF REVENUE ALLOCATION TO LOCAL GOVERNMENT COUNCILS BY FEDERATION
ACCOUNT ALLOCATION COMMITTEE FOR THE MONTH OF MAY, 2021 SHARED IN JUNE 2021

	1	2	3	4	5	6	7	8	9	10	11(3+4+5+6+7+8+9)
S/n	Beneficiaries	No. of LGCs	Gross Statutory Allocation	Deduction	Distribution of ₦50 Billion from Non-Oil Excess Account	Distribution of ₦20 Billion from Non-Oil Excess Account	Distribution of ₦7.940 from Solid Minerals Revenue	Exchange Gain	Total Ecology	Value Added Tax	Total Net Amount
			₦	₦	₦	₦	₦	₦	₦	₦	₦
1	ABIA	17	1,383,280,462.99	(113,650,837.46)	207,561,691.21	83,024,676.49	28,676,046.52	6,329,241.32	51,266,163.56	1,037,212,521.42	2,683,699,966.03
2	ADAMAWA	21	1,744,809,770.96	(140,392,210.98)	261,809,283.51	104,723,713.40	36,170,717.00	7,983,429.53	64,664,907.43	1,229,045,672.95	3,308,815,283.81
3	AKWA IBOM	31	2,323,984,085.10	(207,245,644.78)	348,714,581.00	139,485,832.40	48,177,269.56	10,633,459.00	86,129,856.81	1,806,611,924.06	4,556,491,363.15
4	ANAMBRA	21	1,754,238,907.95	(140,392,210.98)	263,224,128.63	105,289,651.45	36,366,187.39	8,026,572.83	65,014,363.45	1,405,713,201.10	3,497,480,801.82
5	BAUCHI	20	1,991,408,302.53	(133,706,867.60)	298,811,474.78	119,524,589.91	41,282,819.11	9,111,748.52	73,804,168.05	1,430,749,811.79	3,830,986,047.07
6	BAYELSA	8	810,576,071.31	(53,482,747.04)	121,627,207.73	48,650,883.09	16,803,618.47	3,708,815.17	30,040,997.87	609,529,901.21	1,587,454,747.80
7	BENUE	23	2,166,960,440.89	(153,762,897.74)	325,153,131.22	130,061,252.49	44,922,096.48	9,914,992.60	40,155,178.71	1,413,696,897.39	3,977,101,092.04
8	BORNO	27	2,352,669,652.56	(180,504,271.26)	353,018,859.89	141,207,543.96	48,771,934.70	10,764,710.68	87,192,981.05	1,620,888,797.61	4,434,010,209.18
9	CROSS RIVER	18	1,516,692,025.54	(120,336,180.84)	227,580,140.32	91,032,056.13	31,441,730.18	6,939,669.93	56,210,568.66	1,074,701,973.07	2,884,261,983.00
10	DELTA	25	1,943,423,303.78	(167,133,584.50)	291,611,309.83	116,644,523.93	40,288,067.80	8,892,191.71	72,025,781.91	1,690,639,158.83	3,996,390,753.28
11	EBONYI	13	1,121,951,013.69	(98,465,559.38)	168,349,120.87	67,339,648.35	23,258,565.65	5,133,520.57	41,580,956.07	875,292,689.40	2,204,439,955.23
12	EDO	18	1,486,981,871.29	(120,336,180.84)	223,122,121.84	89,248,848.74	30,825,824.89	6,803,730.23	55,109,471.91	1,187,603,927.70	2,959,359,615.75
13	EKITI	16	1,180,717,530.24	(106,965,494.08)	177,167,056.13	70,866,822.45	24,476,822.84	5,402,408.53	43,758,919.21	1,047,605,457.97	2,443,029,523.28
14	ENUGU	17	1,510,795,688.19	(113,650,837.46)	226,695,392.95	90,678,157.18	31,319,496.37	6,912,691.06	55,992,042.77	1,123,776,571.96	2,932,519,203.03
15	GOMBE	11	1,035,198,260.73	(73,538,777.18)	155,331,841.58	62,132,736.63	21,460,140.79	4,736,580.74	38,365,786.81	830,569,917.61	2,074,256,487.72
16	IMO	27	2,024,802,295.88	(180,504,271.26)	303,822,254.52	121,528,901.81	41,975,092.10	9,264,543.74	75,041,792.64	1,549,793,766.27	3,945,724,375.70
17	JIGAWA	27	2,127,245,453.40	(180,504,271.26)	319,193,884.21	127,677,553.68	44,098,786.34	9,733,275.48	78,838,468.59	1,620,991,132.17	4,147,274,282.61
18	KADUNA	23	2,392,288,941.30	(153,762,897.74)	358,963,747.28	143,585,498.91	49,593,260.96	10,945,989.92	88,661,323.15	1,938,998,494.58	4,829,274,358.36
19	KANO	44	3,808,729,027.42	(806,819,553.76)	571,501,050.91	228,600,420.37	78,956,721.87	17,426,954.09	141,156,425.24	3,164,676,149.53	7,204,227,195.67
20	KATSINA	34	2,899,650,238.59	(227,301,674.92)	435,093,477.83	174,037,391.13	60,111,096.31	13,267,436.78	107,464,789.22	2,080,012,264.31	5,542,335,019.26
21	KEBBI	21	1,829,990,546.50	(140,392,210.98)	274,590,687.07	109,836,274.83	37,936,554.05	8,373,176.72	33,910,908.59	1,224,695,878.33	3,378,941,815.11
22	KOGI	21	1,891,429,273.90	(140,392,210.98)	283,809,588.45	113,523,835.38	39,210,207.40	8,654,291.47	35,049,407.95	1,243,372,458.17	3,474,656,851.73
23	KWARA	16	1,338,384,328.89	(106,965,494.08)	200,825,011.44	80,330,004.57	27,745,328.81	6,123,817.71	24,801,127.37	969,428,682.36	2,540,672,807.07
24	LAGOS	20	2,279,932,602.50	(133,706,867.60)	342,104,641.46	136,841,856.58	47,264,061.86	10,431,900.12	84,497,251.88	6,667,110,402.22	9,434,475,849.03
25	NASSARAWA	13	1,194,069,497.76	(86,909,463.94)	179,170,523.27	71,668,209.31	24,753,615.33	5,463,500.86	44,253,760.40	767,094,403.36	2,199,564,046.34
26	NIGER	25	2,210,130,533.26	(167,133,584.50)	331,630,817.87	132,652,327.15	45,817,032.55	10,112,518.65	40,955,148.44	1,506,417,289.15	4,110,582,082.57
27	OGUN	20	1,576,699,131.40	(133,706,867.60)	236,584,226.42	94,633,690.57	32,685,705.36	7,214,234.24	58,434,509.64	1,439,040,788.26	3,311,585,418.29
28	ONDO	18	1,505,847,403.71	(120,336,180.84)	225,952,901.22	90,381,160.49	31,216,916.14	6,890,050.04	55,808,652.95	1,209,447,670.12	3,005,208,573.82
29	OSUN	30	2,039,708,380.99	(200,560,301.40)	306,058,917.53	122,423,567.01	42,284,102.17	9,332,746.98	75,594,231.44	1,611,485,024.08	4,006,326,668.79
30	OYO	33	2,572,932,975.73	(220,616,331.54)	386,069,444.42	154,427,777.77	53,338,095.70	11,772,532.13	95,356,224.77	2,847,069,305.43	5,900,350,024.41
31	PLATEAU	17	1,612,884,238.92	(113,650,837.46)	242,013,813.77	96,805,525.51	33,435,839.45	7,379,800.29	29,887,788.27	1,157,512,706.41	3,066,268,875.16
32	RIVERS	23	1,999,259,427.44	(153,762,897.74)	299,989,538.66	119,995,815.47	41,445,576.57	9,147,671.57	74,095,140.89	3,163,717,262.30	5,553,887,535.17
33	SOKOTO	23	2,013,563,680.68	(153,762,897.74)	302,135,896.59	120,854,358.64	41,742,110.39	9,213,121.11	74,625,275.02	1,390,049,778.67	3,798,421,323.37
34	TARABA	16	1,509,172,715.17	(106,965,494.08)	226,451,865.34	90,580,746.13	31,285,851.39	6,905,265.10	55,931,893.29	918,214,344.29	2,731,577,186.62
35	YOBE	17	1,517,340,905.16	(113,650,837.46)	227,677,504.92	91,071,001.97	31,455,181.76	6,942,638.90	56,234,616.98	1,088,949,752.51	2,906,020,764.73
36	ZAMFARA	14	1,371,018,939.22	(93,594,807.32)	205,721,845.51	82,288,738.21	28,421,859.44	6,273,138.35	50,811,735.62	946,196,595.72	2,597,138,044.75
37	FCT, ABUJA	6	605,536,950.56	(40,112,060.28)	90,861,019.82	36,344,407.92	12,553,062.25	2,770,652.51	22,441,982.79	2,052,936,819.48	2,783,332,835.06
38	HYPPADEC		-	-	-	-	-	-	204,759,559.33	-	204,759,559.33
	Total LGCs		66,644,304,876.13	(5,698,676,316.60)	10,000,000,000.00	4,000,000,000.00	1,381,567,395.93	304,933,019.17	2,469,924,158.74	58,940,849,391.79	138,042,902,525.15

Source: Office of the Accountant-General of the Federation